

Subpart S—Distilled Spirits for Export With Benefit of Drawback

§ 194.281 General.

A state, or political subdivision thereof, or a person holding a whole-sale liquor dealer's basic permit issued under Part 1 of this chapter, may export bottled taxpaid distilled spirits with benefit of drawback to the extent provided in § 28.171 of this chapter. The marking of cases, preparation of notice of shipment on Form 5110.30, the removal and exportation of the distilled spirits, and the filing of claims by the processor of the spirits shall be in accordance with the applicable provisions of Parts 19 and 28 of this chapter.

[T.D. ATF-206, 50 FR 23953, June 7, 1985, as amended by T.S. 9112, 69 FR 3830, Jan. 27, 2004]

§ 194.283 Records.

The provisions of subpart O of this part regarding records and reports relating to liquors for domestic use are hereby extended to export transactions permitted under the provisions of this subpart.

[T.D. 7002, 34 FR 1592, Feb. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

Subpart T—Miscellaneous

§ 194.291 Destruction of marks and brands on wine containers.

The dealer who empties any cask, barrel, keg, or other bulk container of wine shall scrape or obliterate from the empty container all marks, brands, tags, or labels placed thereon under the provisions of part 24 of this chapter as

evidence of the payment or determination of the tax on the wine removed therein from the bonded wine cellar.

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-344, 58 FR 40355, July 28, 1993]

§ 194.292 Wine bottling.

Each person desiring to bottle, package, or repackaged taxpaid wines shall, before carrying on such operations, apply and receive permission from the regional director (compliance), as required under part 24 of this chapter. The decanting of wine by caterers or other retail dealers for table or room service, banquets, and similar purposes shall not be considered as "bottling," if the decanters are not furnished for the purpose of carrying wine away from the area where served.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1378, as amended (26 U.S.C. 5352))

[T.D. ATF-62, 44 FR 71694, Dec. 11, 1979, as amended by T.D. ATF-344, 58 FR 40355, July 28, 1993]

§ 194.293 Mixing cocktails in advance of sale.

A retail liquor dealer shall not mix cocktails, or compound any alcoholic liquors in advance of sale, except for the purpose of filling, for immediate consumption on the premises, orders received at the bar or in the expectation of the immediate receipt of orders. (For further provisions, see § 194.264.)

(Sec. 805, Pub. L. 96-39, 93 Stat. 277 (26 U.S.C. 5002))

[T.D. ATF-62, 44 FR 71694, Dec. 11, 1979]

PARTS 198-199 [RESERVED]